

## Draft West Mercia Joint Audit and Standards Committee (JASC) Meeting Minutes (Open Session)

<b>Date:</b>	Tuesday 27 <sup>th</sup> September 2022, 14:00. Allsop Room, Hindlip
<b>Chair:</b>	Lynne Duffy (LD)
<b>Minute Taker:</b>	Alison Rixom (AR)

### Audit Committee Members

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Lynne Duffy (LD)	Chair, Committee Member
	Alan Day (AD)	Vice Chair, Committee Member
	Pierre de Carteret (PdC)	Committee Member
	Anthony Dipple (TD)	Committee Member
	Valerie Reynolds (VR)	Committee Member

### Office of the Police and Crime Commissioner

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>		
		DPCC
	Paul Benfield (PMB)	Treasurer
	Alison Rixom (AR)	Secretary
<b>Guest Presenter:</b>		

### Force

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Alex Murray (AM)	DCC
	Elaine Peberdy (EP)	Head of Audit, Risk and Compliance
	Rachel Adie (RA)	Head of Finance – Rep for Richard Muirhead

### Internal Audit

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Paul Clarke (PC)	Internal Auditor
<b>Optional Attendee:</b>		

## External Audit

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Jackson Murray (JMu)	External Auditor
<b>Optional Attendee:</b>	Siobhan Barnard (SB)	External Auditor

	<b>Name:</b>	<b>Capacity:</b>
<b>Apologies:</b>	Richard Muirhead (RM)	Director of Commercial Services
	David Ashley (DA)	Internal Auditor
	Matt Stiff (MS)	Head of SPI

## Open Session

<b>Item No.</b>	<b>Summary</b>	<b>Action</b>
01/27/09/2022	<b>Attendance/Apologies.</b> See above.  The Chair welcomed everyone to the meeting.	
02/27/09/2022	<b>Committee Members' Declaration of Personal Prejudicial Interests.</b> <i>Members are reminded that they should declare the existence and nature of their personal interests at the commencement of the relevant item (or as soon as the interest becomes apparent). If that interest is a prejudicial interest the member must withdraw from the room unless one of the exceptions applies.</i>  None were declared.	
03/27/09/2022	<b>Minutes of the meeting held on the 21<sup>st</sup> June 2022 and any matters arising (paper).</b>  The minutes were recorded as a true and accurate record.  Matters Arising from the last meeting:  <b>05/21/06/2022 - Accounting Policies, estimates and uncertainties 2021/22.</b> The Accounting Policies, estimates and uncertainties 2021/22 were circulated and discussed.  - JM raised Force concerns regarding the replacement of the older vehicles within the fleet.	

	<p>The views of the force and OPCC were discussed recognising the need for information from the Telematics project to inform decision making.  <b>Action: JASC members to be circulated reports from the outcomes of the telematics project.</b>  <b>Update 27.09.22.</b> DCC provided a short update – reports from the telematics project not available for this meeting but will be issued when available.  <b>C/fwd.</b></p> <p><b>06/21/06/2022 Draft AGS 2021/22 (Paper)</b>  <b>Draft AGS 2021/22.</b> (Paper).  The Draft AGS 2021/22 were circulated and discussed.</p> <p>There are no significant issues reported in the AGS.  Highlighted that there are still areas for improvement which members discussed as to how they could influence decision making, such as bringing more on Standards to this committee.  <b>Action: The Terms of Reference for this committee will be amended to reflect the changes in focus to be made.</b> Complete.  <b>Discharged.</b></p> <p><b>Action: The monthly reports from the Change &amp; Transformation and the Estates Governance Boards are to be supplied to VR going forwards.</b> <b>Update 27.09.22.</b> Complete.  <b>Discharged.</b></p> <p><b>Action: The Estates Strategy will be shared with VR for her comments and consideration for the Committee members focus.</b> <b>Update 27.09.22.</b> Complete. <b>Discharged.</b></p> <p><b>08/21/06/2022 Internal Audit Annual Report and Opinion (Paper)</b>  - A discussion took place regarding the implications and concerns the Committee members have on the 6 months and older, outstanding recommendations, and sought reassurance none are being missed. Assurance was obtained the ICT security risks were being managed.  <b>Action: The 6 months and older, outstanding recommendations, and the associated management response, is to be brought to this committee for its' review and consideration.</b></p>	<p><b>DCC</b></p>
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	<p><b>Update 27.09.22. Report provided for this meeting. Complete. Discharged.</b></p> <p><b>18/21/06/2022 AOB</b>  <b>Invite to the PCC to the next JASC meeting.</b>  <b>Action: The PCC is to be invited to the next meeting of this committee. Update 27.09.22.</b>  PCC has been invited to the March 2023 meeting.  Complete.</p>	
04/27/09/2022	<p><b>Internal Audit Progress Report (Paper).</b>  The Internal Audit Progress Report was circulated.</p> <p>The report summarises progress against the agreed internal audit plan to the end of August 2022. Good progress has been made and work going well on the programme.</p> <p>Two final reports have been issued since the last Committee meeting Gifts and Hospitality and Corporate Governance (DRAFT).</p> <p>Progress on actions – work done to review the actions that are 6 months old. Figures have been updated in the table. See Appendix C of the report which shows the outstanding recommendations and ones that have dropped.</p> <p>The overview of Governance and Risk – Annual Reports refers to risks for WMP and IT, there is still a consensus and will feature in this year's Annual Report.</p> <p>Questions raised:  VR asked if there was an update on database and security issues raised in the ICT report? EP responded, that this was part of the Business as Usual process now ensuring that adequate controls in place, and with the move to Microsoft 365 the governance arrangements are much higher. Sign in on M365 is now via password, face recognition or fingerprint which shows heightened security. <b>Action: EP to find out about Authentication.</b></p> <p>VR asked in regard to WIP are you comfortable that things are progressing. It was stated that over 50% of the audits are on time and overall, they are lower than previous years.</p>	EP

	<b>Recommendation: The Internal Audit Progress Report was noted.</b>	
05/27/09/2022	<p><b>Internal Audit Outstanding Recommendations Report (Paper)</b> The Internal Audit Outstanding Recommendations Report was circulated and discussed.</p> <p>EP had drafted a report on outstanding legacy actions. The audits relate to when West Mercia Police were still operating under the Alliance and related to long standing actions from 2017/18 – 2018/19. All actions have been reviewed to assess whether they are applicable for West Mercia Police and where appropriate agreed with IA that they could be closed</p> <p>MASH has 2 outstanding actions – procedural guidance is being updated and published to ensure consistent working practices and BAU is ongoing and being monitored by the Vulnerability Delivery Group which reports into the Crime and Vulnerability Group under ACC Cooper.</p> <p>There are 2 outstanding IT issues – Audit Logging and Password Expiry. These are longer standing pieces of work, a number have been completed, but a more accurate figure will be available when investigation is complete. The new password expiry policy has been implemented.</p> <p>Questions: Who looks at the Audit Logging? It was stated that dip samples are done on some of the systems.</p> <p>With regards to the 2017/18 actions that remain open that they are being actioned with intention to be closed asap. <b>Action: It was agreed that EP would provide an update to the members in 6 months' time.</b></p> <p><b>Recommendation: The Internal Audit Outstanding Recommendations Report was noted.</b></p>	EP
06/27/09/2022	<p><b>External Audit Joint update report 2021/2022. (Paper).</b> The external audit update report 2021/2022 was circulated and discussed.</p>	

	<p>The report shows progress in delivering their responsibilities. The paper also shows a summary of emerging national issues and developments.</p> <p>Page 4 of the report shows the statutory responsibilities and Value or Money arrangements. The statements for 2020/2021 have been completed and now able to issue the audit certificate.</p> <p>The 2021/22 audit is in progress, currently reviewing the evidence that's been presented and expecting to issue the Audit Findings Report and Auditors Report summarising the findings on the audit in November 2022. These will be presented at the JASC meeting on 17/11/22.</p> <p>The Value for Money report has been produced by SB and work is near completion. Some clarification required and commentary across 3 themes. This report will be presented at the November meeting.</p> <p>Sector Update on Page 7 highlights separate reports for Public Sector and Police.</p> <p>Page 13 shows the Emergency Consultation on 2021/22 Reporting Requirements on CIPFA. They launched the consultation around changes to the code, looking at property, plant and equipment valuations and the changes in arrangements. Grant Thornton's view was it was too late to effect the changes for 2021/22, so no changes have been made.</p> <p>The new accounting process on leases has been deferred for a further year and revising the planned changes to the 2022/23 code to implement that standard.</p> <p>No questions raised.</p> <p><b>Recommendation: The External Audit update report 2021/2022 report was noted.</b></p>	
07/27/09/2022	<p><b>Treasury Management Mid-Year Report 2022/2023.</b> (Paper).</p> <p>The Treasury Management Mid-Year Report for 2022/2023 was circulated and discussed.</p>	

	<p>The report sets out the performance of West Mercia Police's investments and borrowing performance for the first 6 months of the financial year.</p> <p>There has been one short term investment since the report was written.</p> <p>There are risks highlighted around the Base Rate and Interest Rates and the economic environment which need to be considered moving forward.</p> <p>No prudential limits and indicators and operating within the boundary set in March.</p> <p>Questions</p> <p>Capital borrowing – seen some capital slippage, seeing an underspend currently, but will pay close attention to them. There will be loans maturing in 2023 and will be interested to see what happens with future interest rates and expecting costs to increase.</p> <p>AM – asked whether there was an idea of what the debt to capital was as indicated in Table in 3.2. PB advised that the 3 loans within that time period are all on fixed interest rates. All the costs are fixed and understood.</p> <p>PB advised that we were third per head for capital borrowing in the list of Forces VFM profile</p> <p><b>Action: PB to provide ACC Murray with a copy of the Value for Money report.</b></p> <p><b>Recommendation: The treasury management Mid-Year report for 2022/2023 was noted.</b></p>	PB
08/27/09/2022	<p><b>OPCC Risk Register.</b> (Paper). The OPCC Risk Register was circulated and discussed.</p> <p>The report was updated at the beginning of September 2022 after the PCC Governance meeting. There are 2 risks remaining.</p> <ol style="list-style-type: none"> <li>1. Finances and budget pressure – this refers to the increased risk and reflects the pay award for Police Officers in July – 5%, which is higher than what was included in</li> </ol>	

	<p>the budget. The force is taking the hit and processes are in place through recruitment timescales and helping to deal with overspend. Also, the Mini Budget has added more pressure as well as the changes the Chancellor has made, which shows volatility in the market and also increasing energy costs.</p> <p>2. Estates Strategy – Consultation finished, and document not finalised. Waiting to complete before implementation.</p> <p>Governance – new Chief Executive has been appointed and a new Deputy Chief Executive has been selected and due to start within the next couple of months.</p> <p>The shared service arrangements with Warwickshire has ended as expected so this risk has been removed.</p> <p><b>Recommendation: The OPCC Risk Register was noted.</b></p>	
09/27/09/2022	<p><b>Ethics and Standards Update</b> (Paper). The ethics and standards update were circulated and discussed.</p> <p>The update is produced by the OPCC and is an oversight of what the PCC does within the Force and the review of policies that are in place. There is nothing specific to raise and overall there are no significant risks identified.</p> <p>Questions</p> <p>In Paragraph 2.9 states an increase in trends – does this mean there are more cases.? AM advised there has been a huge intake of officers and the diversity of these offices. There is tolerance both internally and externally and scrutiny is being done. Society is changing as well as recruitment with a combination of all.</p> <p>The public have a more proactive approach and people are happy to raise concerns now, which is a good thing and the whole organisation moving to a more transparent approach with things being out in the open.</p>	



	<p>PDR's – Is the 89% figure year to date or at the moment in time. AM stated he was not familiar with the figures, they seemed good, but not sure of the timeframe and will be looked into.</p> <p>Item 4.4. of the paper – shows the level of complaints upheld, this is good that it is being monitored. Item 4.5 gives some commentary on how complaints have been upheld, not finding systematic failures.</p> <p><b>Recommendation: The Ethics and Standards Update report was noted.</b></p>	
10/27/09/2022	<p><b>HMICFRS Update Report.</b> (Paper). The HMICFRS update report was circulated and discussed.</p> <p>Highlights from the report were discussed. It was noted that the data presented shows that WMP are slightly above average. There are 2 areas being focused on</p> <ul style="list-style-type: none"> <li>- Investigative standards and Improvement quality of investigations and the reduction in demand for officers.</li> <li>- Custody – areas for improvement, provision of custody and exercise yards.</li> </ul> <p>There will be a Peel Inspection next year.</p> <p>A question was raised with regards to whether we could learn from other Forces Inspection reports. North Yorkshire generally comes out consistently good but that not aware if current report is available.</p> <p>It was noted that Humberside Police were judged as outstanding. The committee were advised that DCC Murray would be reviewing the outcomes of both Humberside and Merseyside reports to see if there is any learning that could be applicable to West Mercia.</p> <p><b>Recommendation: The HMICFRS update report was noted.</b></p>	
11/27/09/2022	<p><b>Members Points.</b> (No papers).</p> <p>Review of the Terms of Reference (TOR). PB advised that he would take the paper forward and</p>	

	<p>take to WM Governance Board for approval by Chief Constable and the PCC.</p> <p>It was noted that the next JASC meeting would be on 17<sup>th</sup> November 2022 from 1pm in person to discuss the Audit Findings Report and Audited Statement of Accounts.</p> <p>Proposal to move the December meeting to January 2023. Agreement that in future Qtr 3 meetings will be held in early January.</p>	
12/21/06/2022	<p><b>Any Other Business.</b> (No papers).</p> <p>None raised.</p>	
13/27/09/2022	<p><b>Next Meeting.</b> (No Paper).</p> <p>Thursday 17<sup>th</sup> November 2022, 13:30 hrs, Allsop Room, Hindlip Hall, Worcester. WR3 8TA.</p> <p>Thursday 15<sup>th</sup> December 2022, 14:00hrs, Allsop Room, Hindlip Hall, Worcester, WR3 8TA.</p>	